



New York City Earned Sick and Safe Leave

New York City’s [Earned Safe and Sick Time Act](#) (Act) requires employers to provide safe and sick leave to employees who work in the city. Whether employees must be compensated for leave and the amount of leave employees may accrue depend on the employer’s size and income; however, all employees are eligible for leave. Employees accrue leave at the rate of one hour for every 30 hours worked, beginning at the time of hire.

Employers must notify employees about the safe and sick leave requirements when they begin employment and post a notice about the law in the workplace.

NOTE: 2025 revisions to rules implemented under the Act incorporated the state law paid prenatal personal leave requirement and added to employer and employee obligations under that state law. The changes were added to the ESSTA itself via amendments effective Feb. 22, 2026. The additional requirements are addressed at the end of this document in a section entitled “Paid Prenatal Personal Leave.”

NOTE: The amendments that took effect Feb. 22, 2026, also add new reasons for safe and sick leave and require employers to provide an additional bank of 32 hours of unpaid time off for employee use immediately upon hire and again at the beginning of each year. These amendments largely replace the leave required by the city’s Temporary Schedule Change Act (TSCA).

COVERED EMPLOYERS

New York City’s safe and sick leave requirements apply to all private employers, including any person, corporation, limited liability company or association employing any individual. However, employers of different sizes and incomes have differing leave obligations, as described in the following chart:

Number of Employees	Net Income	Amount of Leave per Calendar year	Payment on Leave
1-4 employees	Less than \$1 million	Up to 40 hours	Unpaid
1-4 employees	\$1 million or more	Up to 40 hours	Paid
1 or more domestic workers	Any	Up to 40 hours	Paid
5-99 employees	Any	Up to 40 hours	Paid
100 or more employees	Any	Up to 56 hours	Paid

(Note that the chart does not include employers’ obligations to provide paid prenatal leave and, effective Feb. 22, 2026, a new bank of 32 hours of unpaid leave, both available at time of hire, and both discussed in more detail later in this document.)

Net income means the employer’s net income from the previous tax year. An employer’s number of employees includes all employees performing work for compensation on a full-time, part-time or temporary basis. The [regulations](#) for the program state that the employer’s total number of employees nationwide are counted. According to the regulations, employer size during a given calendar year is determined by counting the highest total number of employees concurrently employed at any point during the calendar year to date. Where the number of weekly employees fluctuates, business size may be determined based on the average number of weekly employees during the preceding calendar year. For chain businesses, the total number of employees in the chain’s group of establishments are counted.

ELIGIBLE EMPLOYEES

All employees are eligible for safe and sick leave, except::

- Participants in federal work-study programs or work experience programs;
- Employees compensated by or through qualified scholarships;
- Employees of government agencies; and
- Certain hourly professionals licensed by the New York State Department of Education.

In addition, safe and sick leave generally does not apply to:

- Employees covered by a valid collective bargaining agreement, if the agreement expressly waives the law's provisions and provides comparable benefits; and
- Construction or grocery industry employees covered by a valid collective bargaining agreement that expressly waives the law's provisions, regardless of whether the agreement provides comparable benefits.

The regulations state that employees who only perform work while physically located outside New York City (including by telecommuting) are not eligible, even if the employer is located in the city. Conversely, employees are eligible for leave if they regularly perform work in the city, regardless of the employer's location.

ACCRUAL AND CARRYOVER

Eligible employees must accrue a minimum of **one hour of leave time for every 30 hours worked in New York City**, up to a maximum of **40 - 56 hours per year**, per the chart above. Employee accrual of leave must account for all time worked, regardless of whether time worked in less than a 30-hour increment. Employers may, but are not required to, provide more than the mandated amount of leave time for an employee in a calendar year.

Employees begin to accrue leave **at the time of hiring** or on the effective date of the local law that created their right to leave (whichever is later). Employees may use leave as it is accrued.

Employers may set a reasonable minimum increment for the use of leave time, up to four hours per day. An employer may also set a **fixed increment** of 30 minutes or any smaller amount of time for any use of safe and sick leave beyond this four-hour minimum increment, and require fixed start times to account for this required interval. For example, an employee who requests four hours of safe or sick leave from 8:00 a.m. to 12:00 p.m., and arrives at work at 12:16 p.m., may be required to use four and one-half hours of the leave, and be required to begin work at 12:30 p.m.

Effective Feb. 22, 2026, employers must provide an additional 32 hours of unpaid safe and sick time, available for employees' immediate use upon hire and subsequently on the first day of each calendar year. This additional bank of leave largely replaces the TSCA, which until Feb. 22, 2026, required employers to accommodate a temporary change to an employee's work schedule two times a year relating to an employee's "personal event." Employees are still able to request temporary changes to their work schedule under the TSCA, subject to approval by their employer.

The extra unpaid safe and sick leave is not subject to the carryover requirements of the Act, but employers must provide a written balance notice of the amount of the new leave available to each employee each pay period, in addition to the accrual, use and balance notices already required by the Act, discussed later in this document.

REASONS FOR LEAVE

Sick Leave

Employees may use accrued leave for their own or a family member's mental or physical illness, injury or health condition; medical diagnosis, care or treatment; or preventive medical care. They may also use sick leave for reasons relating to the closure of their place of business, or to the closure of their child's school or day care due to a public health emergency.

Safe Leave

When an employee or the employee's family member has been a victim of domestic violence (as defined in state law), a family offense matter, sexual offense, stalking or human trafficking, the employee may use accrued leave for the following reasons:

- To obtain services from a domestic violence shelter, rape crisis center, or other shelter or services program for relief;
- To participate in safety planning, temporarily or permanently relocate, or take other actions to increase the safety of the employee or the employee's family member;
- To meet with a civil attorney or social service provider to obtain information and advice on, and prepare for or participate in, any criminal or civil proceeding, including but not limited to matters related to a family offense matter, sexual offense, stalking, human trafficking, custody, visitation, matrimonial issues, orders of protection, immigration, housing, discrimination in employment, housing or consumer credit;
- To file a complaint or domestic incident report with law enforcement;
- To meet with a district attorney's office;
- To enroll children in a new school; or
- To take other actions necessary to maintain, improve, or restore the physical, psychological, or economic health or safety of the employee or his or her family member, or to protect those who associate or work with the employee.

In addition, effective Feb. 22, 2026, safe and sick leave may also be used for:

- Providing care for a minor child or care recipient;
- Preparing for or attending a legal proceeding for subsistence benefits or housing for the employee or a family member;
- The closure of the employee's place of business due to a declared public disaster;
- The closure or restriction of in-person operations of the employee's child's school or child care provider due to a declared public disaster;
- The direction by a public official to remain indoors or avoid travel during a public disaster which prevents the employee from reporting to their work location; and
- Obtaining certain services when the employee or their family member is a victim of workplace violence.

For purposes of safe leave, a **“family offense matter”** is an act or threat of an act that may constitute disorderly conduct, harassment, sexual misconduct, forcible touching, sexual abuse, stalking, criminal mischief, menacing, reckless endangerment, strangulation, assault (including attempted assault), identify theft, grand larceny or coercion between family members.

Family Member

For purposes of taking safe and sick leave, a “family member” is an employee's child, spouse, domestic partner, parent, grandparent, grandchild or sibling (including the child or parent of an employee's spouse or domestic partner). A family member includes any other individual related by blood to the employee and any other individual whose close association with the employee is the equivalent of a family relationship.

UNUSED LEAVE TIME

Employers with fewer than 100 employees must allow their employees to **carry over up to 40 hours of unused leave to the next calendar year**. For employers with 100 or more employees, this amount is **56 hours**. However, employers are only required to allow an employee to use 40 or 56 hours (as applicable) of leave per calendar year. Employers can choose, but are not required, to pay an employee for unused leave at the end of the calendar year. Employees may not carry over leave if the employer:

- Pays the employee for the unused leave; and
- Provides the employee with an amount of paid leave that meets or exceeds the Act's requirements for the new calendar year on the first day of the new calendar year.

Employers are not required to pay employees for accrued but unused leave time if the employee is terminated, resigns, retires or otherwise separates from employment. However, if the employee is rehired **within six months** of separation by the same employer and was not paid for unused leave time, previously accrued leave time that was not used must be reinstated, and the employee must be entitled to use the accrued leave time at any time after the employee is rehired.

Paid prenatal leave and the upfront bucket of 32 hours of unpaid leave do not carry over to the following calendar year.

NOTICE AND CERTIFICATION REQUIREMENTS FOR EMPLOYEES

An employer may require an employee to provide reasonable notice of an employee's need to use accrued leave. If the need for leave is foreseeable, the employer may require **up to seven days' advance notice**. Leave is considered foreseeable if the employee knows of its need seven days beforehand.

In addition, for an absence of **more than three consecutive workdays**, an employer may require reasonable documentation of the need for leave. Employers may also require employees to provide written verification that the leave was used for a permitted purpose. However, employers may not require a health care provider to specify the medical reason for the sick leave. Employers must reimburse employees for the cost of obtaining any required documentation.

For safe leave absences, reasonable documentation is broadly defined to include (but is not limited to) documentation signed by an employee, agent or volunteer of a victim services organization, attorney or member of the clergy, or a notarized letter from the employee stating the need for leave. As with documentation for sick leave absences, employers may not require that the documentation specify the details of the family offense matter, sexual offense, stalking or human trafficking.

NOTICE REQUIREMENTS FOR EMPLOYERS

Employers must provide [notice](#) of the right to safe and sick time, including information about accrual and use of the time, the calendar year of the employer, and the right to be free from retaliation and to file a complaint with the department. This notice must be provided at the commencement of employment. The notice must be provided in English and in the employee's primary language (as long as the city's Department of Consumer and Worker Protection has provided a translation on its [website](#)).

In addition to providing the notice upon hire, the notice must also be posted in an area accessible to employees at the employer's place of business. However, employers may not use the model notice as a substitution for distributing their own written leave policy, described below. That is, employers may not alter the model notice for purposes of documenting their own leave policies

An employer must maintain a written safe and sick leave policy. The employer's written policy should include any limitations or conditions the employer may place on the use of leave time (for example, minimum increments, required notice and documentation, and the employer's policy on the carryover of unused leave).

The written policy must also include a statement that the employer will not ask the employee to provide details about the medical condition that led the employee to use sick time, or the personal situation that led the employee to use safe time, and that any information the employer receives about the employee's use of the leave will be kept confidential and not disclosed to anyone without the employee's written permission or as required by law.

EMPLOYER'S WRITTEN POLICIES

In addition to the notice requirements described above, employers must also maintain a written safe and sick leave policy and paid prenatal leave policy in a single writing. The policy must explain, at a minimum:

- **Accrued or front-loaded time:** The employer's method of calculating protected time off. If the employer uses a front-loading system, the policy must specify the amount of time being front-loaded and that front-loaded time is immediately available for use. If the employer uses an accrual system, the policy must specify the rate of accrual, that accrual starts at the beginning of employment, and that an employee may use protected time off as it accrues;
- **Immediately available time:** The amount of immediately available hours of protected time off (at least 32), that this time is available for use at the beginning of employment and the beginning of each calendar year, and whether this time is paid or unpaid;
- The availability of a separate bank of 20 hours of paid prenatal leave per 52-week period;
- Policies regarding the use of protected time off and paid prenatal leave, including any limitations or conditions the employer places on use, such as:
 - Any advance notice requirements and the procedures an employee must follow to provide notice to the employer of a need to use leave;
 - All requirements for written confirmation of the use of leave;
 - All requirements for written documentation of the use of leave;
 - Any consequences for an employee's failure or delay to provide required confirmation or documentation;
 - Any minimum increment or fixed period for the use of leave;
 - Any policy regarding employee discipline for misuse of leave;
- The employer's policy regarding carryover of unused accrued or front-loaded protected time off at the end of the calendar year;
- If the employer uses a term other than "protected time off," "safe/sick time," or "safe and sick leave" to describe leave provided by the employer (such as paid time off), the written policy must include a statement that employees may use the leave for protected time off purposes without any conditions prohibited by the law;

The written policy must also include a statement that the employer will not ask the employee to provide details about the medical condition that led the employee to use sick time, or the personal situation that led the employee to use safe time, and that any information the employer receives about the employee's use of the leave will be kept confidential and not disclosed to anyone without the employee's written permission or as required by law. Employers must provide their written safe and sick leave policy to their employees personally upon commencement of employment, within 14 days of the effective date of any changes to the policy, and upon request by the employee. Employers that have not provided employees a copy of their written paid prenatal leave policies along with any forms or procedures required by the employer related to the use of the leave may not deny permission to use the leave, refuse to pay for the leave, or take adverse actions against the employee based on noncompliance with the policy.

RECORDKEEPING

Each pay period, employers must provide each employee with the following information in writing:

- The amount of protected time off accrued during the pay period;
- The amount of paid and unpaid protected time off used during the pay period;
- The amount of immediately available hours of unpaid protected time off available for use in the calendar year; and
- The amount of accrued protected time off available for use in the calendar year.

In addition, for each pay period that an employee uses paid prenatal leave, the employer must give the employee the following information in writing:

- The amount of paid prenatal leave used during the pay period; and
- The total amount of paid prenatal leave still available for use in the 52-week period.

Employers may provide this information on pay stubs or other documentation provided to employees each pay period, or in separate written documentation.

The information may be noted on the employee's pay statement for each period, or in another written communication.

Under the law, employers must also maintain records that demonstrate compliance with the requirements of the Act. For example, employers must maintain records that include the date and time of each instance of leave time used by an employee as well as the amount paid for each instance. Employers must also maintain a record of the date that the notice of employee rights was provided to each employee, including proof that the notice was received by each employee.

EMPLOYEE ABUSE OF LEAVE TIME

Employers may discipline, up to and including discharge, any employee who uses leave time for reasons other than the permitted purposes under the Act. Under the law, indications of employee abuse of safe and sick leave may include (but are not limited to) a pattern of:

- Use of unscheduled sick time on or adjacent to weekends, regularly scheduled days off, holidays, vacation days or paydays;
- Taking unscheduled sick time on days when other leave has been denied; and
- Taking sick time on days when the employee is scheduled to work a shift or perform duties perceived as undesirable.

EMPLOYEE PROTECTIONS

Employers are prohibited from threatening, firing, disciplining or taking other adverse employment action against employees for:

- Using or attempting to use leave (whether paid or unpaid);
- Informing others of their rights under the Act; or
- Filing a complaint or participating in an investigation, proceeding or hearing regarding an alleged violation.

ENFORCEMENT

Any employer that violates the Act will be fined:

- Up to **\$500** for the first violation;
- Up to **\$750** for a second violation within two years of the first violation; and
- Up to **\$1,000** for any subsequent violation within two years of any previous violation.

Employees may file a complaint with the city's Department of Consumer and Worker Protection for any employer violation, within two years of the violation. Penalties resulting from such actions include compensation and benefits lost, assessments of up to \$2,500, and reinstatement. In addition, the city may bring a civil action for a pattern or practice of violations of the Act, which can result in civil penalties of up to \$15,000, plus \$500 for each employee found to have been a victim.

Further, employees alleging violations of the Act may also file civil actions against employers, within two years of the date the worker knew or should have known of the violation. Employees may sue for unpaid wages, reinstatement, monetary penalties, attorney's fees and other relief, and they may bring suit regardless of whether they have filed a complaint with the Department of Consumer and Worker Protection.

INTERACTION WITH STATE LAW

The Act incorporates any New York state paid sick leave law standard that exceeds the Act's standard for minimum hours or use of safe or sick time.

PAID PRENATAL PERSONAL LEAVE

In July 2025, New York City amended its rules under the Act to incorporate the requirements of the state's [paid prenatal personal leave law](#), under which employers must provide 20 hours of paid prenatal leave during any 52-week calendar period, in addition to the sick leave required by the [state paid sick leave law](#) and the Act. Amendments to the Act effective Feb. 22, 2026, codify the rules as part of the law.

Prenatal personal leave is defined in the state statute and the city's amended rules as leave taken for health care services received by an employee during their pregnancy or related to the pregnancy, including physical examinations, medical procedures, monitoring and testing, and discussions with a health care provider related to the pregnancy.

While New York City employers were already bound by the state paid prenatal leave requirement, the city's prenatal leave rules differ in some respects from the state law, imposing additional obligations on employers and employees. The discussion here addresses these enhanced requirements.

Written Policies

The revised rules mandate that employers maintain a written paid prenatal leave policy as a part of their safe and sick leave policy required under the Act, and that the prenatal leave policy state the following: :

- The availability of a separate bank of 20 hours of paid prenatal leave during any 52- week calendar period;
- The employer's policies regarding the use of paid prenatal leave, including any limitations or conditions the employer places on the use of paid prenatal leave, such as:
 - Any requirement that an employee provide notice of a need to use paid prenatal leave and the procedures for doing so;
 - Any requirement for reasonable written documentation or confirmation of the use of paid prenatal leave, and the employer's policy regarding any consequences of an employee's failure or delay in providing such documentation or confirmation;
 - Any policy on discipline for employee misuse of paid prenatal leave; and
 - A statement that the employer will not ask the employee to provide details about the medical condition that led the employee to use paid prenatal leave, and that any information the employer receives about the employee's use of paid prenatal leave will be kept confidential and not disclosed to anyone without the employee's written permission or as required by law.

An employer's written policy must be distributed to employees personally at the start of employment, within 14 days of the effective date of any changes to the policy and at the employee's request. As with sick and safe time under the Act, employers that have not provided employees a copy of their written paid prenatal leave policies along with any forms or procedures required by the employer related to the use of the leave may not deny permission to use the leave, refuse to pay for the leave, or take adverse actions against the employee based on noncompliance with the policy.

Employees' Notice Obligation

The amended rules apply the employee notice rules for sick leave to paid prenatal leave. For example, the rules stipulate that employers may require "reasonable notice of leave," but only if the requirement and notification method are set forth in their written policy. Employers may not require more than seven days' notice of foreseeable leave. Under the rules, employers may require notice as soon as practicable for unforeseeable prenatal leave, but they must provide written procedures for providing that notice.

Documentation of Leave

The rules apply the same documentation provisions to prenatal leave as for general sick leave under the Act; however, the rules state that employers may not require disclosure of details in a way that is inconsistent with the state sick leave statute, which prohibits requiring the disclosure of confidential health information as a condition of taking prenatal leave.

Recordkeeping

The amended city rules require employers to inform employees of the amount of prenatal leave used for any pay period during which the leave was used, along with the balance of prenatal leave available. The notice must be made either on the pay statement or other written documentation. It may be made electronically.

Enforcement

Under the revised rules, complaints of violations of the paid prenatal leave provisions may be filed with and investigated by the Department of Consumer and Worker Protection. Violations may result in an award of any underpayment of wages (plus interest) and an equal amount in liquidated damages (unless the underpayment was made in good faith).

In addition, victims of prohibited retaliation may be awarded all appropriate relief, which can include injunctive relief, up to \$20,000 in liquidated damages, reinstatement, lost compensation and front pay. Civil penalties for prohibited retaliation are between \$1,000 and \$10,000, while penalties for underpayment of wages are \$500 per violation.

MORE INFORMATION

The New York City Department of Consumer and Worker Protection maintains resources about the law on its [website](#). For additional information about New York employment laws, contact Creative Benefit Plans.

Provided By Creative Benefit Plans

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